

HOUSE No. 2292

By Mrs. Parente of Milford, petition of Marie J. Parente relative to income tax deductions for private school tuitions. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO INCOME TAX DEDUCTIONS FOR PRIVATE SCHOOL TUITION.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Notwithstanding the provisions of any general or special law to
- 2 the contrary, any individual who pays tuition for a dependent to
- 3 attend grades kindergarten through twelve at a non-public school
- 4 shall be entitled to deduct such amount so paid from his gross
- 5 income which would otherwise be subject to income taxation.